

Exhibit C

Task Code Time Breakdown

FOMB
PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
MATTER 33260.0007 ERS - General					
201	Partner	Brian S. Rosen	789.00	0.10	\$78.90
	Partner Total			0.10	\$78.90
	Associate	Amelia Friedman	789.00	0.60	\$473.40
	Associate Total			0.60	\$473.40
	201 Total			0.70	\$552.30
202	Associate	Elliot Stevens	789.00	0.60	\$473.40
	Associate Total			0.60	\$473.40
	202 Total			0.60	\$473.40
204	Partner	Brian S. Rosen	789.00	3.20	\$2,524.80
		Paul Possinger	789.00	0.50	\$394.50
	Partner Total			3.70	\$2,919.30
	Senior Counsel	Michael R. Hackett	789.00	0.20	\$157.80
	Senior Counsel Total			0.20	\$157.80
204 Total				3.90	\$3,077.10
205	Partner	Brian S. Rosen	789.00	0.40	\$315.60
		Paul Possinger	789.00	1.20	\$946.80
	Partner Total			1.60	\$1,262.40
205 Total				1.60	\$1,262.40
206	Partner	Jeffrey W. Levitan	789.00	5.70	\$4,497.30
		Jonathan E. Richman	789.00	3.70	\$2,919.30
		Michael A. Firestein	789.00	0.30	\$236.70
	Partner Total			9.70	\$7,653.30
	Senior Counsel	Jennifer L. Roche	789.00	0.60	\$473.40
206 Total				0.60	\$473.40

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
	Associate	Amelia Friedman	789.00	3.90	\$3,077.10
		Elliot Stevens	789.00	0.60	\$473.40
		Joshua A. Esses	789.00	26.80	\$21,145.20
	Associate Total			31.30	\$24,695.70
	EDiscovery	James Kay	390.00	2.40	\$936.00
	EDiscovery Attorney Total			2.40	\$936.00
	Legal Assistant	Christopher M. Tarrant	270.00	2.90	\$783.00
	Legal Assistant Total			2.90	\$783.00
206 Total				46.90	\$34,541.40
207	Partner	Michael A. Firestein	789.00	0.90	\$710.10
		Ralph C. Ferrara	789.00	0.30	\$236.70
		Timothy W. Mungovan	789.00	1.00	\$789.00
	Partner Total			2.20	\$1,735.80
207 Total				2.20	\$1,735.80
210	Partner	Brian S. Rosen	789.00	7.00	\$5,523.00
		Ehud Barak	789.00	4.20	\$3,313.80
		Jeffrey W. Levitan	789.00	16.90	\$13,334.10
		Jonathan E. Richman	789.00	0.50	\$394.50
		Kevin J. Perra	789.00	2.10	\$1,656.90
		Lary Alan Rappaport	789.00	1.00	\$789.00
		Margaret A. Dale	789.00	0.60	\$473.40
		Michael A. Firestein	789.00	0.70	\$552.30
		Paul Possinger	789.00	4.00	\$3,156.00
		Ralph C. Ferrara	789.00	0.80	\$631.20
		Steven O. Weise	789.00	16.20	\$12,781.80
	Partner Total			54.00	\$42,606.00
	Senior Counsel	Jennifer L. Roche	789.00	0.80	\$631.20
		Michael R. Hackett	789.00	1.40	\$1,104.60
	Senior Counsel Total			2.20	\$1,735.80

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
	Associate	Amelia Friedman	789.00	0.70	\$552.30
		Elliot Stevens	789.00	22.50	\$17,752.50
		Joshua A. Esses	789.00	2.20	\$1,735.80
		Maja Zerjal	789.00	13.00	\$10,257.00
		Steve Ma	789.00	12.30	\$9,704.70
	Associate Total			50.70	\$40,002.30
	EDiscovery	James Kay	390.00	1.90	\$741.00
	EDiscovery Attorney Total			1.90	\$741.00
210 Total				108.80	\$85,085.10
212	Legal Assistant	Angelo Monforte	270.00	6.20	\$1,674.00
		Christopher M. Tarrant	270.00	3.90	\$1,053.00
		Lawrence T. Silvestro	270.00	14.70	\$3,969.00
	Legal Assistant Total			24.80	\$6,696.00
212 Total				24.80	\$6,696.00
215	Partner	Brian S. Rosen	789.00	8.30	\$6,548.70
		Jeffrey W. Levitan	789.00	0.40	\$315.60
	Partner Total			8.70	\$6,864.30
	Associate	Amelia Friedman	789.00	14.40	\$11,361.60
	Associate Total			14.40	\$11,361.60
215 Total				23.10	\$18,225.90
218	Associate	Elliot Stevens	789.00	0.60	\$473.40
		Philip Omorogbe	789.00	3.00	\$2,367.00
	Associate Total			3.60	\$2,840.40
	Legal Assistant	Christopher M. Tarrant	270.00	3.10	\$837.00
		Natasha Petrov	270.00	34.90	\$9,423.00
	Legal Assistant Total			38.00	\$10,260.00
218 Total				41.60	\$13,100.40
Grand Total				254.20	\$164,749.80

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount	
MATTER 33260.0045 ERS – Altair						
201	Partner	Brian S. Rosen	789.00	1.60	\$1,262.40	
		Jeffrey W. Levitan	789.00	0.40	\$315.60	
		Margaret A. Dale	789.00	1.80	\$1,420.20	
	Partner Total			3.80	\$2,998.20	
	Senior Counsel	Jennifer L. Roche	789.00	0.20	\$157.80	
		Senior Counsel Total			0.20	\$157.80
	Associate	Carl Mazurek	789.00	1.40	\$1,104.60	
		Joshua A. Esses	789.00	3.50	\$2,761.50	
		Laura Stafford	789.00	0.30	\$236.70	
		William D. Dalsen	789.00	0.80	\$631.20	
	Associate Total			6.00	\$4,734.00	
	201 Total				10.00	\$7,890.00
	202	Partner	Jonathan E. Richman	789.00	0.80	\$631.20
			Michael A. Firestein	789.00	1.80	\$1,420.20
			Steven O. Weise	789.00	2.70	\$2,130.30
Partner Total			5.30	\$4,181.70		
Senior Counsel		Jennifer L. Roche	789.00	0.70	\$552.30	
		Senior Counsel Total			0.70	\$552.30
Associate		Carl Mazurek	789.00	10.60	\$8,363.40	
		Elliot Stevens	789.00	3.80	\$2,998.20	
		Hena Vora	789.00	10.70	\$8,442.30	
		Joshua A. Esses	789.00	2.30	\$1,814.70	
		Lucy Wolf	789.00	2.90	\$2,288.10	
		William D. Dalsen	789.00	2.90	\$2,288.10	
Associate Total			33.20	\$26,194.80		
202 Total				39.20	\$30,928.80	

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount	
203	Partner	Jeffrey W. Levitan	789.00	3.10	\$2,445.90	
		Margaret A. Dale	789.00	7.20	\$5,680.80	
	Partner Total			10.30	\$8,126.70	
	Associate	Hena Vora	789.00	8.20	\$6,469.80	
		Joshua A. Esses	789.00	8.00	\$6,312.00	
		William D. Dalsen	789.00	22.00	\$17,358.00	
	Associate Total			38.20	\$30,139.80	
	203 Total			48.50	\$38,266.50	
	204	Partner	Brian S. Rosen	789.00	6.00	\$4,734.00
			Jeffrey W. Levitan	789.00	0.80	\$631.20
Kevin J. Perra			789.00	0.70	\$552.30	
Margaret A. Dale			789.00	13.30	\$10,493.70	
Paul Possinger			789.00	0.80	\$631.20	
Timothy W. Mungovan			789.00	2.00	\$1,578.00	
Partner Total			23.60	\$18,620.40		
Senior Counsel		Jennifer L. Roche	789.00	7.20	\$5,680.80	
		Michael R. Hackett	789.00	1.10	\$867.90	
Senior Counsel Total			8.30	\$6,548.70		
Associate		Carl Mazurek	789.00	1.70	\$1,341.30	
		Hena Vora	789.00	16.20	\$12,781.80	
		William D. Dalsen	789.00	40.70	\$32,112.30	
Associate Total			58.60	\$46,235.40		
204 Total			90.50	\$71,404.50		
205	Partner	Brian S. Rosen	789.00	8.40	\$6,627.60	
		Jeffrey W. Levitan	789.00	11.50	\$9,073.50	
		Kevin J. Perra	789.00	1.10	\$867.90	
		Margaret A. Dale	789.00	15.20	\$11,992.80	
		Paul Possinger	789.00	1.60	\$1,262.40	
		Timothy W. Mungovan	789.00	0.20	\$157.80	

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
		Partner Total		38.00	\$29,982.00
	Senior Counsel	Jennifer L. Roche	789.00	1.60	\$1,262.40
	Senior Counsel Total			1.60	\$1,262.40
	Associate	Carl Mazurek	789.00	1.30	\$1,025.70
		Chris Theodoridis	789.00	1.30	\$1,025.70
		Elliot Stevens	789.00	0.30	\$236.70
		Joshua A. Esses	789.00	0.50	\$394.50
		Maja Zerjal	789.00	0.30	\$236.70
		William D. Dalsen	789.00	10.70	\$8,442.30
	Associate Total			14.40	\$11,361.60
205 Total				54.00	\$42,606.00
206	Partner	Brian S. Rosen	789.00	14.20	\$11,203.80
		Jeffrey W. Levitan	789.00	85.10	\$67,143.90
		Jonathan E. Richman	789.00	1.10	\$867.90
		Kevin J. Perra	789.00	42.30	\$33,374.70
		Lary Alan Rappaport	789.00	0.50	\$394.50
		Margaret A. Dale	789.00	21.20	\$16,726.80
		Michael A. Firestein	789.00	5.50	\$4,339.50
		Michael T. Mervis	789.00	0.50	\$394.50
		Paul Possinger	789.00	4.30	\$3,392.70
		Stephen L. Ratner	789.00	0.90	\$710.10
		Steven O. Weise	789.00	53.60	\$42,290.40
		Timothy W. Mungovan	789.00	1.60	\$1,262.40
	Partner Total			230.80	\$182,101.20
	Senior Counsel	Jennifer L. Roche	789.00	89.70	\$70,773.30
		John E. Roberts	789.00	0.50	\$394.50
		Michael R. Hackett	789.00	9.10	\$7,179.90
	Senior Counsel Total			99.30	\$78,347.70
	Associate	Carl Mazurek	789.00	49.00	\$38,661.00
		Chris Theodoridis	789.00	12.10	\$9,546.90

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
		Elliot Stevens	789.00	7.30	\$5,759.70
		Hena Vora	789.00	15.90	\$12,545.10
		Joshua A. Esses	789.00	123.50	\$97,441.50
		Laura Stafford	789.00	1.00	\$789.00
		William D. Dalsen	789.00	93.00	\$73,377.00
	Associate Total			301.80	\$238,120.20
	Legal Assistant	Christopher M. Tarrant	270.00	2.90	\$783.00
	Legal Assistant Total			2.90	\$783.00
206 Total				634.80	\$499,352.10
207	Partner	Brian S. Rosen	789.00	6.80	\$5,365.20
		Jeffrey W. Levitan	789.00	7.50	\$5,917.50
		Jonathan E. Richman	789.00	0.90	\$710.10
		Kevin J. Perra	789.00	15.90	\$12,545.10
		Lary Alan Rappaport	789.00	0.70	\$552.30
		Margaret A. Dale	789.00	6.10	\$4,812.90
		Michael A. Firestein	789.00	7.20	\$5,680.80
		Paul Possinger	789.00	0.50	\$394.50
		Ralph C. Ferrara	789.00	0.30	\$236.70
		Stephen L. Ratner	789.00	0.70	\$552.30
		Timothy W. Mungovan	789.00	6.40	\$5,049.60
	Partner Total			53.00	\$41,817.00
	Senior Counsel	Jennifer L. Roche	789.00	0.50	\$394.50
		Michael R. Hackett	789.00	5.00	\$3,945.00
	Senior Counsel Total			5.50	\$4,339.50
	Associate	Carl Mazurek	789.00	1.20	\$946.80
		Daniel Desatnik	789.00	0.60	\$473.40
		Elliot Stevens	789.00	0.90	\$710.10
		Hena Vora	789.00	1.30	\$1,025.70
		Joshua A. Esses	789.00	0.70	\$552.30
		Laura Stafford	789.00	0.60	\$473.40
		Lucy Wolf	789.00	0.40	\$315.60

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
		Maja Zerjal	789.00	1.10	\$867.90
		William D. Dalsen	789.00	6.80	\$5,365.20
	Associate Total			13.60	\$10,730.40
207 Total				72.10	\$56,886.90
208	Partner	Brian S. Rosen	789.00	1.00	\$789.00
		Jeffrey W. Levitan	789.00	10.80	\$8,521.20
		Margaret A. Dale	789.00	8.80	\$6,943.20
		Michael A. Firestein	789.00	0.20	\$157.80
		Paul Possinger	789.00	1.20	\$946.80
	Partner Total			22.00	\$17,358.00
	Associate	Carl Mazurek	789.00	48.40	\$38,187.60
		Steve Ma	789.00	0.50	\$394.50
		William D. Dalsen	789.00	0.70	\$552.30
	Associate Total			49.60	\$39,134.40
208 Total				71.60	\$56,492.40
210	Partner	Brian S. Rosen	789.00	30.50	\$24,064.50
		Jeffrey W. Levitan	789.00	85.90	\$67,775.10
		Jonathan E. Richman	789.00	1.60	\$1,262.40
		Kevin J. Perra	789.00	39.50	\$31,165.50
		Lary Alan Rappaport	789.00	1.70	\$1,341.30
		Margaret A. Dale	789.00	143.50	\$113,221.50
		Michael A. Firestein	789.00	11.60	\$9,152.40
		Paul M. Hamburger	789.00	8.30	\$6,548.70
		Paul Possinger	789.00	1.90	\$1,499.10
		Ralph C. Ferrara	789.00	4.50	\$3,550.50
		Stephen L. Ratner	789.00	1.90	\$1,499.10
		Steven O. Weise	789.00	33.70	\$26,589.30
		Timothy W. Mungovan	789.00	8.70	\$6,864.30
	Partner Total			373.30	\$294,533.70
	Senior Counsel	Jennifer L. Roche	789.00	19.00	\$14,991.00

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
		Michael R. Hackett	789.00	21.50	\$16,963.50
	Senior Counsel Total			40.50	\$31,954.50
Associate		Alexandra V. Bargoot	789.00	4.10	\$3,234.90
		Aliza H. Bloch	789.00	15.50	\$12,229.50
		Carl Mazurek	789.00	196.50	\$155,038.50
		Chris Theodoridis	789.00	3.00	\$2,367.00
		Elisa Carino	789.00	6.20	\$4,891.80
		Elliot Stevens	789.00	0.80	\$631.20
		Hena Vora	789.00	169.50	\$133,735.50
		Joshua A. Esses	789.00	29.20	\$23,038.80
		Laura Stafford	789.00	12.20	\$9,625.80
		Maja Zerjal	789.00	0.20	\$157.80
		Marc Palmer	789.00	22.20	\$17,515.80
		Matthew J. Morris	789.00	0.50	\$394.50
		Monique Curry	789.00	18.10	\$14,280.90
		Steve Ma	789.00	1.10	\$867.90
		William D. Dalsen	789.00	195.00	\$153,855.00
	Associate Total			674.10	\$531,864.90
EDiscovery		Yvonne O. Ike	\$390.00	0.50	\$195.00
	EDiscovery Attorney Total			0.50	\$195.00
Law Clerk		Ariella Muller	270.00	16.60	\$4,482.00
	Law Clerk Total			16.60	\$4,482.00
Legal Assistant		Elle M. Infante	270.00	0.70	\$189.00
	Legal Assistant Total			0.70	\$189.00
210 Total				1,105.70	\$863,219.10
211	Partner	Margaret A. Dale	789.00	11.40	\$8,994.60
	Partner Total			11.40	\$8,994.60
	Associate	Joshua A. Esses	789.00	3.50	\$2,761.50
		William D. Dalsen	789.00	3.20	\$2,524.80

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
Associate Total				6.70	\$5,286.30
211 Total				18.10	\$14,280.90
212	Associate	Hena Vora	789.00	7.30	\$5,759.70
		Marc Palmer	789.00	3.00	\$2,367.00
	Associate Total			10.30	\$8,126.70
	EDiscovery	Yvonne O. Ike	\$390.00	26.50	\$10,335.00
		EDiscovery Attorney Total			26.50
	Law Clerk	Eric Wertheim	270.00	12.50	\$3,375.00
		Law Clerk Total			12.50
	Legal Assistant	Alexander J. Volpicello	270.00	24.30	\$6,561.00
		Angelo Monforte	270.00	0.20	\$54.00
		Christopher M. Tarrant	270.00	35.50	\$9,585.00
		Eamon Wizner	270.00	2.60	\$702.00
		Gabriela A. Urias	270.00	0.50	\$135.00
		Jesse Feldstein	270.00	0.90	\$243.00
		Joseph P. Wolf	270.00	15.00	\$4,050.00
		Julia L. Sutherland	270.00	26.50	\$7,155.00
		Laura M. Geary	270.00	19.70	\$5,319.00
		Lawrence T. Silvestro	270.00	17.00	\$4,590.00
	Legal Assistant Total			142.20	\$38,394.00
	Prac. Support	Eric R. Chernus	270.00	62.00	\$16,740.00
		Lukasz Supronik	270.00	0.50	\$135.00
	Prac. Support Total			62.50	\$16,875.00
	Library	Megan T. D'Errico	270.00	0.50	\$135.00
		Sherri Cupplo	270.00	0.50	\$135.00
	Library Total			1.00	\$270.00
212 Total				255.00	\$77,375.70

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
214	Law Clerk	Ariella Muller	270.00	3.00	\$810.00
	Law Clerk Total			3.00	\$810.00
214 Total				3.00	\$810.00
219	Partner	Brian S. Rosen	789.00	3.10	\$2,445.90
		Jeffrey W. Levitan	789.00	16.60	\$13,097.40
		Kevin J. Perra	789.00	4.00	\$3,156.00
		Lary Alan Rappaport	789.00	0.50	\$394.50
		Margaret A. Dale	789.00	2.60	\$2,051.40
		Mark Harris	789.00	7.50	\$5,917.50
		Martin J. Bienenstock	789.00	45.30	\$35,741.70
		Michael A. Firestein	789.00	13.40	\$10,572.60
		Stephen L. Ratner	789.00	1.50	\$1,183.50
		Steven O. Weise	789.00	65.00	\$51,285.00
		Timothy W. Mungovan	789.00	7.60	\$5,996.40
	Partner Total			167.10	\$131,841.90
	Senior Counsel	Jennifer L. Roche	789.00	2.10	\$1,656.90
		John E. Roberts	789.00	79.60	\$62,804.40
		Michael R. Hackett	789.00	2.10	\$1,656.90
	Senior Counsel Total			83.80	\$66,118.20
	Associate	Carl Mazurek	789.00	23.00	\$18,147.00
		Hena Vora	789.00	1.20	\$946.80
		William D. Dalsen	789.00	4.00	\$3,156.00
	Associate Total			28.20	\$22,249.80
219 Total				279.10	\$220,209.90
Grand Total				2,681.60	\$1,979,722.80

FOMB
PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
MATTER 33260.0046 ERS – Pension Challenge					
204	Partner	Guy Brenner	789.00	0.20	\$157.80
		Jonathan E. Richman	789.00	0.70	\$552.30
	Partner Total			0.90	\$710.10
204 Total				0.90	\$710.10
205	Partner	Guy Brenner	789.00	0.10	\$78.90
	Partner Total			0.10	\$78.90
205 Total				0.10	\$78.90
206	Partner	Jonathan E. Richman	789.00	0.80	\$631.20
	Partner Total			0.80	\$631.20
206 Total				0.80	\$631.20
207	Partner	Guy Brenner	789.00	0.20	\$157.80
		Partner Total			0.20
	Associate	Laura Stafford	789.00	0.30	\$236.70
Associate Total			0.30	\$236.70	
207 Total				0.50	\$394.50
210	Partner	Jonathan E. Richman	789.00	0.10	\$78.90
	Partner Total			0.10	\$78.90
210 Total				0.10	\$78.90
Grand Total				2.40	\$1,893.60

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PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
MATTER 33260.0068 ERS – Cooperativa de Ahoro y Creditor Vegabajena					
201	Senior Counsel	Jennifer L. Roche	789.00	0.40	\$315.60
	Senior Counsel Total			0.40	\$315.60
201 Total				0.40	\$315.60
202	Partner	Michael A. Firestein	789.00	0.50	\$394.50
	Partner Total			0.50	\$394.50
	Senior Counsel	Jennifer L. Roche	789.00	5.90	\$4,655.10
	Senior Counsel Total			5.90	\$4,655.10
202 Total				6.40	\$5,049.60
204	Partner	Michael A. Firestein	789.00	0.60	\$473.40
		Paul Possinger	789.00	0.80	\$631.20
	Partner Total			1.40	\$1,104.60
	Senior Counsel	Jennifer L. Roche	789.00	3.90	\$3,077.10
	Senior Counsel Total			3.90	\$3,077.10
204 Total				5.30	\$4,181.70
206	Partner	Lary Alan Rappaport	789.00	3.90	\$3,077.10
		Martin J. Bienenstock	789.00	7.80	\$6,154.20
		Michael A. Firestein	789.00	9.60	\$7,574.40
		Paul Possinger	789.00	3.70	\$2,919.30
		Steven O. Weise	789.00	6.90	\$5,444.10
		Timothy W. Mungovan	789.00	0.90	\$710.10
	Partner Total			32.80	\$25,879.20
	Senior Counsel	Jennifer L. Roche	789.00	36.80	\$29,035.20
	Senior Counsel Total			36.80	\$29,035.20
	Associate	Blake Cushing	789.00	20.10	\$15,858.90
	Associate Total			20.10	\$15,858.90

FOMB
PROMESA TITLE III: ERS

Task	Title	Name	Rate	Hours	Amount
206 Total				89.70	\$70,773.30
207	Partner	Lary Alan Rappaport	789.00	1.00	\$789.00
		Martin J. Bienenstock	789.00	2.60	\$2,051.40
		Michael A. Firestein	789.00	1.10	\$867.90
		Steven O. Weise	789.00	3.50	\$2,761.50
		Timothy W. Mungovan	789.00	0.80	\$631.20
	Partner Total			9.00	\$7,101.00
	Senior Counsel	Jennifer L. Roche	789.00	0.40	\$315.60
		Senior Counsel Total			0.40
	Associate	Blake Cushing	789.00	0.70	\$552.30
		Associate Total			0.70
207 Total				10.10	\$7,968.90
210	Partner	Michael A. Firestein	789.00	1.80	\$1,420.20
		Paul Possinger	789.00	0.50	\$394.50
		Steven O. Weise	789.00	14.50	\$11,440.50
	Partner Total			16.80	\$13,255.20
	Senior Counsel	Jennifer L. Roche	789.00	5.70	\$4,497.30
		Senior Counsel Total			5.70
210 Total				22.50	\$17,752.50
212	Legal Assistant	Angelo Monforte	270.00	1.10	\$297.00
		Lawrence T. Silvestro	270.00	5.90	\$1,593.00
	Legal Assistant			7.00	\$1,890.00
212 Total				7.00	\$1,890.00
Grand Total				141.40	\$107,931.60